

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Small Claims  
Income Tax

KENDALL KISTNER, )  
 )  
 Plaintiff, ) No. 010111D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On February 6, 2001, plaintiff filed his Complaint challenging defendant's personal income tax assessment for the 1999 tax year. Defendant recommends adjusting plaintiff's return and agrees to revise its assessment accordingly. Because the parties are in agreement, the case is ready for judgment. Now therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For tax year 1999, defendant shall revise its Notice of Tax Assessment, dated November 21, 2000, to reflect a tax-to-pay of \$63. Penalty and interest shall be adjusted accordingly.

Dated this \_\_\_\_ day of July, 2001.

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JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
JULY 31, 2001. THE COURT FILED THIS DOCUMENT ON JULY 31, 2001.**